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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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November 24, 2004

Mrs. Jocelyn Jones-Waller, Director Employment
Life Skills Foundation
10176 Corporate Square, Suite 100
St. Louis, Missouri 63132

RE: Fiscal Monitoring Report of Life Skills Foundation (#2005-SLATE 8)

Dear Mrs. Jones-Waller:

Enclosed is a report of our fiscal monitoring review of Life Skills Foundation (Contract #225-05) for the period July 1, 2004 through August 31, 2004. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of Life Skills Foundation. Our fieldwork was substantially complete on November 19, 2004.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and an agreement with St. Louis Agency on Training and Employment (SLATE) to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact me at 613-7257.

Sincerely,

A handwritten signature in cursive script that reads "Dwayne Crandall".

Dwayne Crandall, MHA, CIA, CPA
Internal Audit Supervisor

cc: Honorable Darlene Green, Comptroller
Tom Jones, Director, St. Louis Agency on Training and Employment

Enclosure



CITY OF ST. LOUIS

ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)

*LIFE SKILLS FOUNDATION
CONTRACT #225-05*

FISCAL MONITORING REVIEW

JULY 1, 2004 THROUGH AUGUST 31, 2004

PROJECT #2005-SLATE8

DATE ISSUED: NOVEMBER 24, 2004

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

Honorable Darlene Green, Comptroller

CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT
LIFE SKILLS FOUNDATION
CONTRACT #225-05
FISCAL MONITORING REVIEW
JULY 1, 2004 THROUGH AUGUST 31, 2004

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CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT
LIFE SKILLS FOUNDATION
CONTRACT #225-05
FISCAL MONITORING REVIEW
JULY 1, 2004 THROUGH AUGUST 31, 2004

INTRODUCTION

Background

Contract Name: Life Skills Foundation
Contract Number: #225-05
Contract Period: July 1, 2004 through June 30, 2005
Contract Amount: \$167,790.74

This contract provides Workforce Investment Act (WIA) funds through the St. Louis Agency on Training and Employment (SLATE) to Life Skills Foundation for its youth programs. The program's focus is on serving low-income youth in the following targeted populations: an individual who is deficient in basic literary skills, an individual who is in foster care, an individual who is pregnant or a parent, or an individual who requires additional assistance to complete an educational program or to secure and hold employment. The contract is designed to service thirty-three (33) in school and three (3) out of school youth participants over the course of the Agency's fiscal year.

Purpose

The purpose of our review was to determine Life Skills Foundation's compliance with federal, state and local SLATE requirements for the period July 1, 2004 through August 31, 2004 and make recommendations for improvements.

Scope and Methodology

We made inquiries regarding Life Skills Foundation's internal controls relating to the grant administered by the St. Louis Agency on Training and Employment (SLATE), tested evidence supporting the reports the Agency submitted to SLATE and performed other procedures considered necessary. Our fieldwork was substantially complete on November 19, 2004.

CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT
LIFE SKILLS FOUNDATION
CONTRACT #225-04
FISCAL MONITORING REVIEW
JULY 1, 2004 THROUGH JANUARY 31, 2004

**DETAILED OBSERVATIONS, RECOMMENDATIONS
AND MANAGEMENT'S RESPONSES**

Conclusion

We found no evidence to suggest that Life Skills Foundation did not comply with federal, state, and local SLATE requirements.

Status of Prior Observations

IAS most recent Life Skills Foundation's fiscal monitoring report dated May 6, 2004, indicated one finding;

- Questionable Non-Payroll Expenditures

The Agency's action taken in response to the above observations produced the following results: Management did concur, partially, with the IAS finding. The Agency agreed with the payment of \$100 of the \$145.18 in questioned costs. According to SLATE, the Agency eventually paid the full amount of questioned costs, \$145.18. **Resolved.**

A-133 Status

According to Life Skills Foundation's A-133 audit report for the year ended June 30, 2003, an unqualified opinion was issued on the general-purpose financial statement as well as the report on compliance for major programs. However, the Audit included four findings, none of which was applicable to the SLATE pass through funds.

Summary of Current Observations

We noted no observations during our review.